

STATE OF GEORGIA
DEPARTMENT OF REVENUE
INCOME TAX DIVISION
1800 CENTURY CENTER BLVD, NE
ATLANTA, GEORGIA 30345-3205

FORWARDING SERVICE REQUESTED

TO: _____

GEORGIA INCOME TAX FORM IT-CR

GEORGIA NONRESIDENT COMPOSITE TAX RETURN

T. Jerry Jackson
Revenue Commissioner

Robert M. Goolsby
Income Tax Director

MAILING ADDRESS
Georgia Income Tax Division
P.O. Box 740321
Atlanta, Georgia 30374-0321

GENERAL INSTRUCTIONS

As an alternative to withholding on nonresident partners, shareholders or members, the Partnership, S Corporation or Limited Liability Company may file a composite return. Permission is not required. **Only nonresidents who are not otherwise required to file a return should be included in the computation.** You may create your own schedule for the computation of the tax using the options described on the reverse side of Form IT-CR. Your schedule must also list any nonresident partner(s) or shareholder(s) not included in the computation along with their identification number(s).

Due Dates: All due dates for composite returns, estimated tax and extensions are the same as for individuals.

Amended Returns: Amended composite returns may be filed during the same period as individual returns. Use Form IT-CR and plainly mark "Amended Return" at the top.

Electing option 1, 2, or 3: Individuals may elect any one of the three options on a member-by-member basis. These options are described on the reverse side of the return. Once the return is filed the election cannot be changed. The election of option 1, 2, or 3 is made each year. Options 1 and 2 do not allow for any adjustments to income such as self employed health insurance, Keogh, SEP or any other adjustments normally allowed in computing adjusted gross income. Option 3 allows for all adjustments the same as filing the Form 500 individual income tax return. For corporations, partnerships, trusts and estates, please see the instructions on the back of Form IT-CR.

Extensions: Use Form IT-303 to request an extension of time to file. Any tax due at the time of filing the extension should be remitted on Form CR-ES.

Business Credits:

LOW EMISSION VEHICLE CREDIT

Refer to Georgia Code Section 48-7-40.16.

BASIC SKILLS EDUCATION CREDIT

Refer to Georgia Code Section 48-7-41.

EMPLOYER CREDIT FOR APPROVED EMPLOYEE RETRAINING

Refer to Georgia Code Section 48-7-40.5.

EMPLOYERS NEW JOB CREDIT

Refer to Georgia Code Section 48-7-40.

MANUFACTURER'S INVESTMENT TAX CREDIT

Refer to Georgia Code Sections 48-7-40.2, .3 and .4.

OPTIONAL INVESTMENT TAX CREDIT

Refer to Georgia Code Sections 48-7-40.7, .8 and .9.

EMPLOYERS CREDIT FOR PROVIDING OR SPONSORING CHILD CARE FOR EMPLOYEES

Refer to Georgia Code Section 48-7-40.6.

CIGARETTE EXPORT CREDIT

Refer to Georgia Code Section 48-7-4.20.

For additional questions about business credits, please call (404) 417-2400

PENALTIES AND INTEREST

- A. Late filing of return-5% of the tax shown on the return for each month or fractional part thereof-up to 25%.
- B. Failure to pay tax shown on a return by due date-1/2 of 1% of the tax due for each month or fractional part thereof-up to 25%.
Note: The combined total of the penalty for late filing of return and penalty for failure to pay tax shown on a return cannot exceed 25% of the tax shown on a return.
- C. Negligent underpayment of tax-5% of the underpayment.
- D. Fraudulent underpayment-50% thereof.
- E. Failure to file estimated tax-9% per annum for the period of underpayment. Form 500 UET is available upon request for computation of underestimated installments.
- F. Interest is computed at 12% per annum on any unpaid tax from the due date until paid. An extension of time for filing does not give relief of late payment penalty or interest.

Forms: Additional forms may be obtained by calling (404) 417-6011 or by downloading them from our website at <http://www2.state.ga.us/departments/dor>.

CR-ES (Rev. 8/01)

RETURN WITH CHECK TO:
Georgia Income Tax Div.
P.O. Box 740321
Atlanta, GA 30374-0321
(404) 417-2300



0101804911

Georgia Department of Revenue Composite Return Estimated Tax

For Calendar Year _____

☐ Name Change

☐ Address Change

☐ Tax Year Change

☐ Department
Use Only
Misc.

DO NOT USE THIS SPACE

Fed Employer I.D. #	Tax Year Ending	Payment Due On:
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Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States free of any expense to the State of Georgia.

Signature	Telephone Number
Date	Amount Due

Form IT-CR (Rev. 8/01)

Department of Revenue
Georgia Nonresident
Composite Tax Return
Partners and Shareholders
Tax Year Beginning _____ Ending _____



0102404911

☐ Department
Use Only
Misc.

☐ Change of
Address

A. Federal Employer I.D. No.	Name (Type or print plainly exact corporate, partnership or limited liability company title)	Location of books for audit
	Business Address (Number and Street)	Telephone Number
B. Ga. W/hold Tax Acct. No.	City or Town	County
	State	Zip Code

COMPUTATION OF TAX ON GEORGIA TAXABLE INCOME		(ROUND TO NEAREST DOLLAR)	SCHEDULE 1
1. Tax from your schedule (Attached).....	1		
2. Business Credits (See Page 2 and Attach a Detailed Schedule for Each Credit Claimed).....	2		
3. Other Credits (Attach Explanation).....	3		
4. Balance (Line 1 less Lines 2 and 3) If zero or less than zero, enter zero.....	4		
5. Less: Payments of estimated tax and other payments.....	5		
6. If Line 5 exceeds Line 4, enter overpayment amount.....	6		
7. If Line 4 exceeds Line 5, enter the balance due.....	7		
8. Interest due (See Instructions).....	8		
9. Penalties due (See Instructions).....	9		
10. Add Lines 7, 8 and 9 (Balance due).....	10		
11. Amount of Line 6 to be credited to estimated tax.....	11		
12. Amount of Line 6 to be REFUNDED.....	12		

DECLARATION: I/We declare, under penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of our knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his/her declaration is based on all information of which s/he has any knowledge.

Signature of Officer, Partner or Accountant

Signature of Individual or Firm Preparing Return

Title

Date

Identification or Social Security Number

TAX RATE SCHEDULES

If the amount is:

Not over \$750.....
Over \$ 750.....but not over.....\$2,250
Over \$2,250.....but not over.....\$3,750
Over \$3,750.....but not over.....\$5,250
Over \$5,250.....but not over.....\$7,000
Over \$7,000.....

SINGLE PERSON

Amount of Tax is:

1% of Taxable Income.....
\$ 7.50.....plus 2% of amount over.....\$750
\$ 37.50.....plus 3% of amount over.....\$2,250
\$ 82.50.....plus 4% of amount over.....\$3,750
\$142.50.....plus 5% of amount over.....\$5,250
\$230.00.....plus 6% of amount over.....\$7,000

MARRIED PERSONS FILING A JOINT RETURN AND HEAD OF HOUSEHOLD

If the amount is:

Not over \$1,000.....
Over \$ 1,000.....but not over.....\$3,000
Over \$3,000.....but not over.....\$5,000
Over \$5,000.....but not over.....\$7,000
Over \$7,000.....but not over.....\$10,000
Over \$10,000.....

Amount of Tax is:

1% of Taxable Income.....
\$ 10.00.....plus 2% of amount over.....\$1,000
\$ 50.00.....plus 3% of amount over.....\$3,000
\$ 110.00.....plus 4% of amount over.....\$5,000
\$190.00.....plus 5% of amount over.....\$7,000
\$340.00.....plus 6% of amount over.....\$10,000

MARRIED PERSONS FILING A SEPARATE RETURN

If the amount is:

Not over \$500.....
Over \$ 500.....but not over.....\$1,500
Over \$1,500.....but not over.....\$2,500
Over \$2,500.....but not over.....\$3,500
Over \$3,500.....but not over.....\$5,000
Over \$5,000.....

Amount of Tax is:

1% of Taxable Income.....
\$ 5.00.....plus 2% of amount over.....\$500
\$ 25.00.....plus 3% of amount over.....\$1,500
\$ 55.00.....plus 4% of amount over.....\$2,500
\$ 95.00.....plus 5% of amount over.....\$3,500
\$170.00.....plus 6% of amount over.....\$5,000

TRUST AND ESTATE - Use Tax rate schedule for single persons net taxable income.
CORPORATIONS AND PARTNERSHIPS - 6% of Georgia Taxable net income.

Using option 1, 2 or 3 attach a schedule reflecting the total individual tax.

Mail Return To: Georgia Income Tax Division P.O. Box 740321 Atlanta, GA 30374-0321.

Note on the S Corporation return when filed that you are filing a composite return for the nonresident shareholders. Partnerships should note on the partnership return that a nonresident composite return is being filed for the nonresident partners.

GEORGIA PUBLIC REVENUE
CODE SECTION 48-2-31
STIPULATES THAT TAXES
SHALL BE PAID IN LAWFUL
MONEY OF THE UNITED
STATES, FREE OF ANY
EXPENSE TO THE STATE OF
GEORGIA.

INSTRUCTIONS

For individuals, there are three options in which a composite return may be filed. No other options or alternatives are allowed. A review of the options will show that option 1 is very simple but more tax is paid, option 2 lets you prorate the exemptions and deductions using the entity's income and option 3, the most complicated, is computed in the same manner as the regular individual return. These options may be applied on a member-by-member basis. Corporations and partnerships should list their Georgia income and multiply it by the 6% Georgia income tax rate. Trusts and estates shall elect to use option 1 or option 2. For purposes of option 2, no standard deduction is allowed. Trusts and estates exemption amounts are as follows: 1997 and prior years, trusts \$750, estates \$1,500; 1998 to present, trusts \$1,350, estates \$2,700.

Information required in each case: Nonresident partner's or shareholder's name, identification number, Georgia income, marital status and tax due.

OPTION 1

Pay tax on the nonresident's income from Georgia operation. Computed from tax rate schedule.

NAME	ID#	GEORGIA INCOME	MARITAL STATUS	TAX DUE
JOHN DOE	040-16-7856	15,000	Single	710.00
JOHN JONES	133-72-8901	6,000	Married	150.00
ED SMITH	132-64-8765	9,000	Head/Household	290.00
ANN MOORE	259-73-4661	11,000	Married/Separate	530.00
				1,680.00

OPTION 2

Allows the nonresidents to deduct: (a) standard deduction and (b) personal exemption and credit for dependents. Both (a) and (b) to be apportioned on the ratio of the individual partner's or shareholder's Georgia income to the individual partner's or shareholder's share of the total partnership or S Corporation income. Amount to which the ratio is applied under (a) shall not exceed \$2,300 single/head of household, \$3,000 married filing joint or \$1,500 married filing separate.

NAME	ID#	G.I.P.	T.I.P.	GA.%	S.D.	P.E.&D.	TOTAL	GA. D.	N.T.I.	MARITAL STATUS	TAX DUE
JOHN DOE	040-16-7856	15,000	40,000	37.50	2,300	2,700	5,000	1,875	13,125	S	598.00
JOHN JONES	133-72-8901	6,000	35,000	17.14	3,000	5,400	8,400	1,440	4,560	M	97.00
ED SMITH	132-64-8765	9,000	58,000	15.52	2,300	5,400	7,700	1,195	7,805	HH	230.00
ANN MOORE	259-73-4661	11,000	40,000	27.50	1,500	2,700	4,200	1,155	9,845	MS	461.00
											1,386.00

SYMBOLS:

G.I.P.	NONRESIDENT'S SHARE OF PARTNERSHIP OR S CORPORATION GEORGIA INCOME
T.I.P.	NONRESIDENT'S SHARE OF TOTAL PARTNERSHIP OR S CORPORATION INCOME
GA. %	RATIO OF GEORGIA INCOME TO TOTAL PARTNERSHIP OR S CORPORATION INCOME
S.D.	STANDARD DEDUCTION
P.E.&D.	PERSONAL EXEMPTION AND DEPENDENTS
TOTAL	STANDARD DEDUCTION PLUS PERSONAL EXEMPTION AND DEPENDENTS (100%)
GA. D.	TOTAL X GA.% = DEDUCTION AND EXEMPTION APPORTIONED TO GEORGIA
N.T.I.	NET TAXABLE INCOME (G.I.P. - GA. D. = N.T.I.)
MARITAL STATUS	S-SINGLE, M-MARRIED, HH-HEAD/HOUSEHOLD, MS-MARRIED FILING SEPARATE

OPTION 3

Allows itemized deductions, personal exemptions and credit for dependents based on the ratio of Georgia income to total (Federal) income after GA adjustments.

NAME	ID#	G.I.	F.I.	GA. %	F.D.	ADJ	A.D.	P.E.&D.	TOTAL	GA. D.	N.T.I.	MARITAL STATUS	TAX DUE
JOHN DOE	040-16-7856	15,000	45,000	33.33	3,500	1,000	2,500	2,700	5,200	1,733	13,267	S	606.00
JOHN JONES	133-72-8901	6,000	60,000	10.00	3,660	1,500	2,160	5,400	7,560	756	5,244	M	120.00
ED SMITH	132-64-8765	9,000	72,000	12.50	4,600	2,000	2,600	5,400	8,000	1,000	8,000	HH	240.00
ANN MOORE	259-73-4661	11,000	44,000	25.00	3,480	1,000	2,480	2,700	5,180	1,295	9,705	MS	452.00
													1,418.00

SYMBOLS:

G.I.	GEORGIA INCOME
F.I.	FEDERAL INCOME AFTER GEORGIA ADJUSTMENTS
GA. %	RATIO OF GEORGIA INCOME TO FEDERAL INCOME AFTER GEORGIA ADJUSTMENTS
F.D.	FEDERAL ITEMIZED DEDUCTIONS OR GEORGIA STANDARD DEDUCTION
ADJ	ADJUSTMENT TO ELIMINATE DEDUCTIONS NOT ALLOWABLE UNDER GEORGIA LAW IF THE TAXPAYER ITEMIZES
A.D.	ADJUSTED DEDUCTIONS (F.D.-ADJ=A.D.)
P.E.&D.	PERSONAL EXEMPTIONS AND DEPENDENTS (100%)
TOTAL	A.D. PLUS P.E. & D. (100%)
GA. D.	TOTAL X GA.% = DEDUCTION AND EXEMPTION APPORTIONED TO GEORGIA
N.T.I.	NET TAXABLE INCOME (G.I. - GA.D. = N.T.I.)
MARITAL STATUS	S-SINGLE, M-MARRIED, HH-HEAD/HOUSEHOLD, MS-MARRIED FILING SEPARATE